

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 3: OTHER PROPERTY TAX PETITIONS

Subarticle 2: Appeal of Assessment of Publicly-Owned Property – Contents of Applications, Filing Deadlines, and Board-Appraised Property

5332.4. CONTENTS OF APPLICATION.

Every application must:

- (a) Be in writing;
- (b) Be authorized by the governing body of the county, city, city and county, or municipal corporation seeking relief;
- (c) Include the official document authorizing the application;
- (d) Show the facts claimed to require action by the Board;
- (e) Include a statement of legal authorities, which includes relevant statutes and regulations;
- (f) Indicate whether a written findings and decision is desired; and
- (g) Be signed by petitioner or an authorized representative of the petitioner.

Note: Authority cited: Article XIII, section 11 of the California Constitution; Government Code section 15606.

Reference: Revenue and Taxation Code section 1840.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).